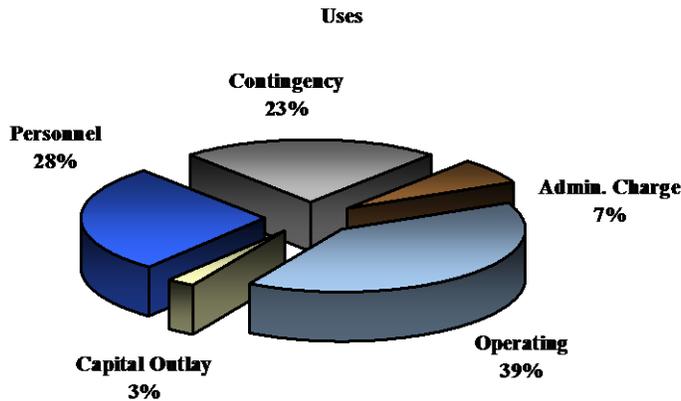
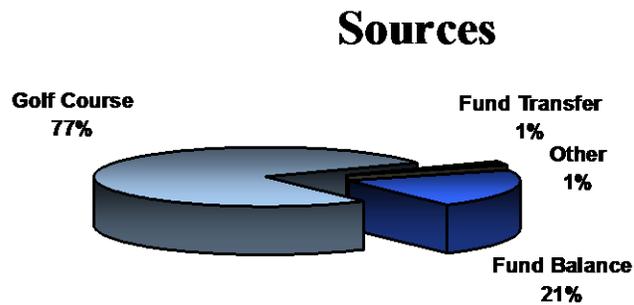


# CITY OF PORT ST. LUCIE GOLF COURSE FUND ANNUAL BUDGET 2012-13

Revenue Source	Amount
Golf Course Fees	\$1,568,122
Transfer In	17,194
Fund Balance	428,555
Other	27,600
<b>Total</b>	<b>\$2,041,471</b>



Expenditure by Function	Amount
Personal Services	\$566,520
Operating Expenses	823,227
Capital Outlay	52,000
Administrative Charge	135,078
Contingency	464,646
<b>Total</b>	<b>\$2,041,471</b>

## **Saints Golf Course Fund**

---

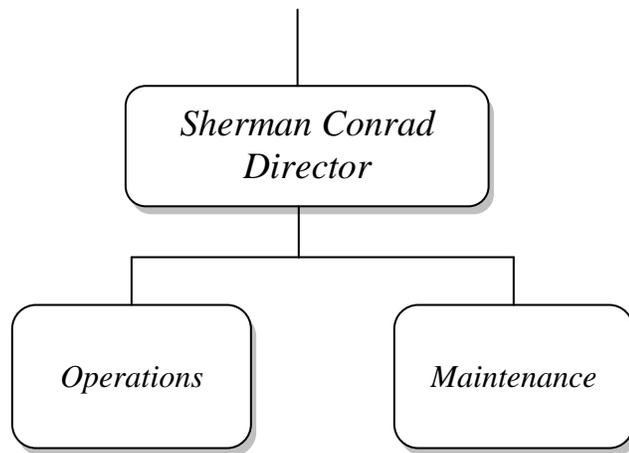
This enterprise fund tracks the financial activity of the City's Golf Course. In past years the budgetary policy allowed for an annual transfer from the City's General Fund of 20 – 25% of the Saint's budget. However, beginning in FY 2011-12 there is no longer a subsidy of tax dollars needed for this enterprise fund. The budget calls for earning \$1.6 million in greens fees plus several small revenues to fund the operations of the City Golf Course. It is projected that a balance of \$429 thousand will carry into the FY 2012-13 budget. There is only inflation to the current level of operating costs being addressed as there are the same changes to personal services (1.50% COLA and

a one-time bonus of \$1,554). This fund is also holding an 8% financial policy contingency (\$110,773) with this proposed budget plus a balance for future years of \$358,961 which can fund future renovations and replacement equipment. The staffing changes made in FY 2010-11 that required outsourcing several of the maintenance positions appears to have worked well resulting in operational savings. This is the cause of increased operating costs but with a corresponding decrease in personal services. This proposed budget calls for a small operating surplus resulting in a climbing fund balance for the Saints Golf Course Fund.

**CITY OF PORT ST. LUCIE**  
**APPROVED BUDGET - GOLF COURSE FUND**  
**FY 2012-13**

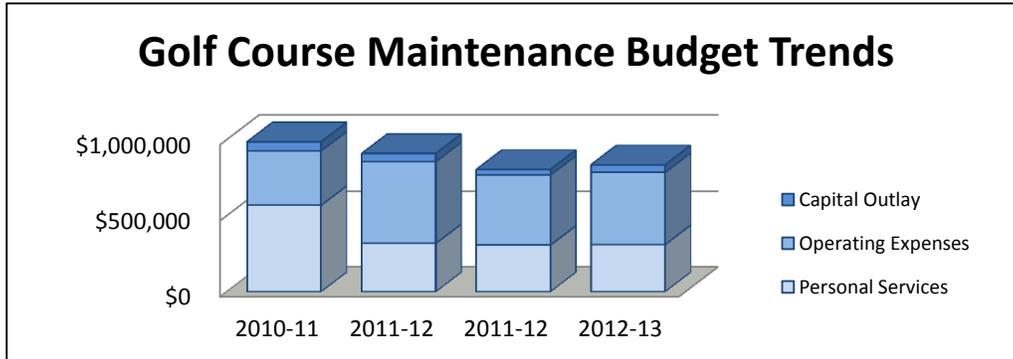
	AUDITED 2009-10 *****	AUDITED 2010-11 *****	ESTIMATED 2011-12 *****	APPROVED 2012-13 *****
<b>REVENUES &amp; SOURCES:</b>				
Golf Course Fees	\$1,464,300	\$1,565,590	\$1,515,050	\$1,568,122
Loan Proceeds	0	0	0	0
Transfer in from #001	200,650	210,000	0	0
Transfer in from #110	0	0	0	0
Transfer in #301	0	0	0	17,194
Interest Income & Misc.	70,177	92,269	20,396	27,600
Budgeted Cash Carryforward	0	0	392,522	428,555
TOTAL	<u>\$1,735,127</u>	<u>\$1,867,859</u>	<u>\$1,927,968</u>	<u>\$2,041,471</u>
<b>EXPENDITURES:</b>				
Personal Services	\$939,298	\$876,182	\$547,748	\$566,520
Operating Expenses	604,184	702,007	814,000	823,227
Capital Outlay	64,069	91,688	39,000	52,000
Capital Outlay - Clubhouse	0	0	0	0
Debt Service	0	0	0	0
Administrative Charge	97,378	99,060	98,665	135,078
Depreciation/Amortization	253,217	266,119	0	0
Fund Transfer	0	0	0	0
Contingency - Future Years	0	0	0	353,466
Contingency	0	0	0	111,180
TOTAL	<u>\$1,958,145</u>	<u>\$2,035,057</u>	<u>\$1,499,413</u>	<u>\$2,041,471</u>
<b>SURPLUS &lt;DEFICIT&gt;</b>	<u>(\$223,018)</u>	<u>(\$167,198)</u>	<u>\$428,555</u>	<u>(\$0)</u>

# *Golf Course*



**CITY OF PORT ST. LUCIE**  
**GOLF COURSE - #421**  
**DEPARTMENTAL BUDGET SUMMARY**

**DEPARTMENT:** Golf Course Maintenance -- #725000



**EXPENDITURE SUMMARY:**

	2010-11 AUDITED *****	2011-12 BUDGET *****	2011-12 ESTIMATED *****	2012-13 BUDGET *****
Personal Services	\$568,777	\$317,570	\$306,816	\$310,322
Operating Expenses	357,351	537,627	460,000	474,461
Capital Outlay	59,541	53,400	37,000	50,000
Total	\$985,669	\$908,597	\$803,816	\$834,783

**STAFFING SUMMARY:**

(Full Time Equivalent)	FY 2010-11 *****	FY 2011-12 *****	FY 2012-13 *****
Administrator	0.70	0.70	0.70
Superintendent	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00
Maintenance Workers	6.75	0.00	0.00
Irrigation Specialist	0.00	0.00	0.00
Mechanic	1.00	1.00	1.00
	10.45	3.70	3.70

**CAPITAL OUTLAY:**

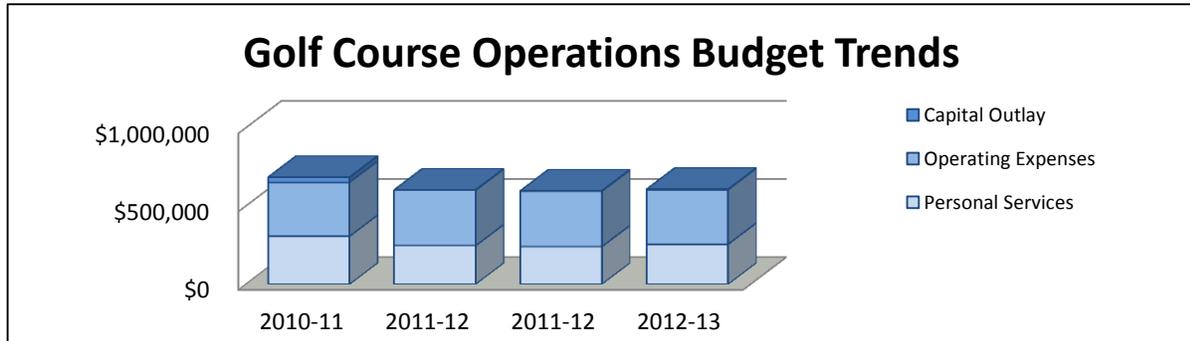
Toro 3200 Heavy Duty Workman	\$50,000
	\$50,000

**CITY OF PORT ST. LUCIE**  
**GOLF COURSE FUND - #421**  
**MAINTENANCE DEPARTMENT - #725000**

OBJ CODE	ACCOUNT DESCRIPTION	2009-10 AUDITED	2010-11 AUDITED	2011-12 ESTIMATED	2012-13 BUDGET
12-0	Salaries & Wages	\$357,485	\$348,744	\$206,367	\$191,794
14-0	Overtime	9,356	10,839	3,693	11,000
21-1	F.I.C.A.	22,669	22,758	11,109	12,573
21-2	Medicare	5,378	5,163	2,728	2,941
22-0	Retirement Contributions	34,177	34,065	14,847	21,293
23-0	Life & Health Ins.	160,913	130,751	50,921	49,776
23-2	OPEB	12,796	7,703	9,121	15,208
24-0	Worker's Compensation	8,706	8,754	8,031	4,723
25-0	Unemployment Compensation	1,626	0	0	1,014
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$613,107</b>	<b>\$568,777</b>	<b>\$306,816</b>	<b>\$310,322</b>
31-0	Professional Services	\$6,900	\$0	\$3,426	\$2,000
34-0	Other Contractual Svcs.	57,533	87,545	206,997	226,700
34-1	Interdepartmental Svcs.	0	0	0	500
40-1	Gas & Oil	15,396	18,637	22,957	22,500
40-3	Repairs/Maint.-Equip. & Vehicles	0	0	288	0
40-4	Travel Expense	0	0	7	1,250
40-401	Car Allowance	3,720	2,480	0	0
41-0	Communications Service	2,241	2,557	2,414	2,100
42-0	Transportation	100	47	0	0
43-1	Electricity	4,745	6,066	5,704	6,000
43-2	Water	3,758	2,268	3,054	6,000
43-3	Sewer	3,326	3,828	4,605	4,200
44-2	Rentals/Leases-Road Equip.	362	11,821	5,501	3,500
45-0	Insurance	18,174	8,598	8,325	5,836
46-1	Repairs/Maint.-Buildings	236	20,825	855	1,700
46-2	Repairs/Maint.-Office Equip.	46	0	0	75
46-3	Repairs/Maint.-Equip.	34,032	37,579	29,436	50,000
47-0	Printing & Binding	0	0	0	0
49-0	Other Current Charges & Oblig.	348	369	1,101	1,250
51-0	Office Supplies	630	526	1,713	1,500
52-0	Operating Supplies	153,460	153,802	163,616	138,600
54-0	Books, Public., Memberships	339	315	0	550
54-1	Training-Education	310	90	0	200
	<b>TOTAL OPERATING EXPENSE</b>	<b>\$305,657</b>	<b>\$357,351</b>	<b>\$460,000</b>	<b>\$474,461</b>
61-0	Land	\$0	\$0	\$0	\$0
63-0	Improvements Other Than Bldg.	0	0	0	0
64-2	Office Furniture & Equip.	0	0	655	0
64-4	Machinery & Equip.-Other	61,440	59,541	36,345	50,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$61,440</b>	<b>\$59,541</b>	<b>\$37,000</b>	<b>\$50,000</b>
	<b>*TOTAL PARKS *</b>	<b>\$980,204</b>	<b>\$985,669</b>	<b>\$803,816</b>	<b>\$834,783</b>

**CITY OF PORT ST. LUCIE**  
**GOLF COURSE - #421**  
**DEPARTMENTAL BUDGET SUMMARY**

**DEPARTMENT:** Golf Course Operations -- #725100



**EXPENDITURE SUMMARY:**

	2010-11 AUDITED *****	2011-12 BUDGET *****	2011-12 ESTIMATED *****	2012-13 BUDGET *****
Personal Services	\$307,406	\$246,962	\$240,932	\$256,198
Operating Expenses	344,656	354,079	354,000	348,766
Capital Outlay	32,147	2,000	2,000	2,000
<b>Total</b>	<b>\$684,209</b>	<b>\$603,041</b>	<b>\$596,932</b>	<b>\$606,964</b>

**STAFFING SUMMARY:**

(Full Time Equivalent)	FY 2010-11 *****	FY 2011-12 *****	FY 2012-13 *****
Golf Course Manager	1.00	0.00	0.00
Pro Shop Manager	0.00	1.00	1.00
Assistant Manager	0.00	0.00	0.00
Operations Specialist	0.00	0.00	0.00
Customer Service Specialist	2.13	2.75	2.75
P/T Attendants	3.75	1.88	1.88
	<b>6.88</b>	<b>5.63</b>	<b>5.63</b>

**CAPITAL OUTLAY:**

Replace (2) Computers	\$2,000
<b>Total</b>	<b>\$2,000</b>

<b>Performance Indicators</b> <i>Golf Course</i>	<b>*City Council Goals</b>	<b>2009/10 Actual</b>	<b>2010/11 Actual</b>	<b>2011/12 Actual</b>	<b>2012/13 Proposed</b>
Number of Rounds	2.5	54,707	57,236	52,319	55,824
\$'s divided by round	2.5	\$28.04	\$28.96	\$28.53	\$28.89
Revenue divided by FTE's	2.5	83,486	104,400	160,023	172,875
Total Revenue	2.5	\$ 1,534,476	\$ 1,657,880	\$ 1,493,018	\$ 1,612,922
Number of Members	2.5	1,400	1,078	903	1,000

\*City Council Goals - ties back to City Council Goals and Objectives on page 20.

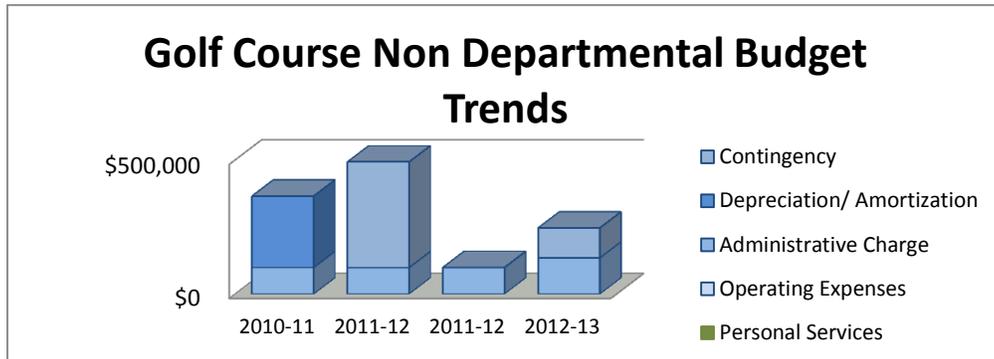
**CITY OF PORT ST. LUCIE**  
**GOLF COURSE FUND - #421**  
**OPERATIONS DEPARTMENT - #725100**

OBJ CODE	ACCOUNT DESCRIPTION	2009-10 AUDITED	2010-11 AUDITED	2011-12 ESTIMATED	2012-13 BUDGET
12-0	Salaries & Wages	\$254,234	\$234,254	\$180,373	\$184,641
14-0	Overtime	2,739	6,982	6,556	8,000
21-1	F.I.C.A.	15,805	14,486	10,951	11,944
21-2	Medicare	3,729	4,090	2,566	2,793
22-0	Retirement Contributions	10,470	11,012	7,382	10,504
23-0	Life & Health Insurance	28,827	26,846	25,336	30,960
23-2	OPEB	2,292	1,376	1,610	2,724
24-0	Worker's Compensation	5,706	4,962	4,095	3,669
25-0	Unemployment Compensation	2,389	3,398	2,064	963
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$326,191</b>	<b>\$307,406</b>	<b>\$240,932</b>	<b>\$256,198</b>
31-0	Professional Services	\$0	\$0	\$0	\$0
34-0	Other Contractual Svcs.	31,977	29,969	29,400	32,500
34-1	Interdepartmental Services	0	0	0	220
40-1	Gas & Oil	186	224	53	0
40-3	Repairs & Maint.-Vehicles	1,095	430	1,700	791
40-4	Travel Expense	0	0	0	250
41-0	Communications Service	2,976	3,279	2,824	3,000
43-1	Electricity	49,379	44,869	52,081	53,000
43-2	Water	2,871	2,525	3,357	3,000
43-3	Sewer	5,796	6,973	6,762	6,600
43-4	Gas	0	0	13,159	0
43-5	Cable	0	0	103	0
44-2	Rentals/Leases-Road Equip.	57,840	84,199	79,601	72,500
45-0	Insurance	4,578	9,693	9,789	7,522
46-1	Repairs/Maint.-Buildings	7,490	6,210	13,496	10,000
46-2	Repairs/Maint.-Office Equip.	2,755	5,017	3,053	5,500
46-3	Repairs/Maint.-Equipment	1,325	1,438	4,088	4,000
47-0	Printing & Binding	258	234	1,825	2,000
48-0	Promotional Activities	2,024	5,589	2,822	4,000
49-0	Other Current Chgs. & Oblig.	8,854	4,616	5,667	8,000
49-25	Stormwater Payment	54,301	68,183	68,183	68,183
51-0	Office Supplies	1,630	2,541	2,483	1,700
52-0	Operating Supplies	16,953	16,379	14,738	27,000
32-142	Cost of Goods Sold	45,591	50,253	37,675	37,000
54-0	Books, Public., Memberships	648	2,036	1,140	1,200
54-1	Training-Education	0	0	0	800
	<b>TOTAL OPERATING EXPENSE</b>	<b>\$298,527</b>	<b>\$344,656</b>	<b>\$354,000</b>	<b>\$348,766</b>
61-0	Land	\$0	\$0	\$0	\$0
64-2	Office Furniture & Equipment	1,129	0	2,000	2,000
64-4	Other Machinery & Equip.	1,500	32,147	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>\$2,629</b>	<b>\$32,147</b>	<b>\$2,000</b>	<b>\$2,000</b>
	<b>*TOTAL PARKS *</b>	<b>\$627,347</b>	<b>\$684,209</b>	<b>\$596,932</b>	<b>\$606,964</b>

**CITY OF PORT ST. LUCIE  
GOLF COURSE FUND - #421  
DEPARTMENTAL BUDGET SUMMARY**

---

**DEPARTMENT:** Non Departmental -- #419900



**EXPENDITURE SUMMARY:**

	2010-11 AUDITED *****	2011-12 BUDGET *****	2011-12 ESTIMATED *****	2012-13 BUDGET *****
Personal Services	\$0	\$0	\$0	\$0
Operating Expenses	0	0	0	0
Administrative Charge	99,060	98,665	98,665	135,078
Depreciation/ Amortization	266,119	0	0	0
Contingency	0	393,664	0	111,180
Total	\$365,179	\$492,329	\$98,665	\$246,258

**STAFFING SUMMARY:**

(Full Time Equivalent)

	FY 2010-11 *****	FY 2011-12 *****	FY 2012-13 *****
	0.00	0.00	0.00

**CAPITAL OUTLAY:**

None

**CITY OF PORT ST. LUCIE**  
**GOLF COURSE FUND - #421**  
**NON-DEPARTMENTAL DIVISION - #419900**

OBJ CODE	ACCOUNT DESCRIPTION	2009-10 AUDITED	2010-11 AUDITED	2011-12 ESTIMATED	2012-13 BUDGET
11-0	Executive Salaries	\$0	\$0	\$0	\$0
12-0	Salaries & Wages	0	0	0	0
14-0	Overtime	0	0	0	0
15-0	Special Pay	0	0	0	0
21-0	F.I.C.A.	0	0	0	0
22-0	Retirement Contributions	0	0	0	0
23-0	Life & Health Ins.	0	0	0	0
24-0	Worker's Compensation	0	0	0	0
25-0	Unemployment Compensation	0	0	0	0
	<b>TOTAL PERSONAL SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
31-0	Professional Services	\$0	\$0	\$0	\$0
32-0	Accounting & Auditing	0	0	0	0
45-0	Insurance	0	0	0	0
49-0	Other Current Chgs.& Oblig.	0	0	0	0
49-3	Administrative Charges	97,378	99,060	98,665	135,078
49-850	Other Current Charges	0	0	0	0
	<b>TOTAL OPERATING EXPENSE</b>	<b>\$97,378</b>	<b>\$99,060</b>	<b>\$98,665</b>	<b>\$135,078</b>
71-0	Principal	\$0	\$0	\$0	\$0
72-1	Interest	0	0	0	0
99-0	Depreciation	253,217	266,119	0	0
99-3	Amortization	0	0	0	0
	<b>TOTAL DEBT SERVICE</b>	<b>\$253,217</b>	<b>\$266,119</b>	<b>\$0</b>	<b>\$0</b>
01-0	Contingency Fund	\$0	\$0	\$393,664	\$111,180
81-0	Fund Transfers	0	0	0	0
	<b>TOTAL NON-EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$393,664</b>	<b>\$111,180</b>
	<b>*TOTAL*</b>	<b>\$350,595</b>	<b>\$365,179</b>	<b>\$492,329</b>	<b>\$246,258</b>